

Commonwealth of Massachusetts. In the year of our Lord, one thousand seven hundred and eighty-four. An act for inquiring into the rateable property of this Commonwealth. [Boston

Commonwealth of Massachusetts.

In the Year of our LORD, one Thousand seven Hundred and Eighty-Four.

An ACT for inquiring into the rateable Property of this Commonwealth.

WHEREAS it is expedient that a new valuation should be taken:

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, That the Assessors of each town, district and plantation, within this Commonwealth, chosen for the year one thousand seven hundred and eighty four, shall, on oath, take and lodge in the Secretary's office, on or before the first day of November next, a true and perfect list, according to their best skill and judgment, agreeable to a list and schedule settled by the General Court at the present session, and recorded in the Secretary's office, a printed copy of which shall be by the Treasurer of this Commonwealth sent to the Clerk of each town, district and plantation therein, containing an account of all male polls, including negroes and mulattoes, sixteen years old and upwards, whether at home or abroad, distinguishing such as by law are exempted from rates; and of all real estates, improved or not improved, lying within their respective towns, districts and plantations; by whom occupied or possessed, whether in his own right or the right of others; and of the barrels of cyder which can be annually made upon the whole farm; and of the tons of vessels and small craft of five tons and upwards, at home or abroad; and of every person's whole stock in trade, goods wares and merchandize, at home or abroad, paid for or not paid for; and of all factorage or value of commissions on merchandize annually; and of the whole number of horses, neat cattle, sheep, goats, and swine, distinguishing them agreeable to the columns in the said list; and of the ounces of silver plate; and of all debts due to any persons, on interest or not on interest (excepting government securities and Continental loan-office certificates) more than they are indebted; and of all monies on hand on the first day of September, one thousand seven hundred and eighty-four.

Provided nevertheless, That the following persons, viz. The resident, Fellows, Professors, Tutors, Librarian, holding no other post of profit, and Students of Harvard College, who have their usual residence there, and settled Ministers of the Gospel, and Grammar School-Masters, shall be

exempted out of this act, so far as relates to their polls, and their real and personal estate under their own actual improvement, and lying within the town whereof, they are inhabitants.

Provided also, That all the estate of Harvard College, and lands belonging to the Indians, are excluded from this act. And the said Assessors shall cause all the columns of the several articles contained in their several lists, to be carefully cast up and footed; and before they enter on the business assigned them by this act, they shall take the following oath, viz.

You A. B. being chosen Assessor for the town, district and plantation of C. for the year one thousand seven hundred and eighty four, do swear, that you will faithfully and impartially, according to your best skill and judgment, do and perform the whole duty of an Assessor, as directed and enjoined by an act of this Commonwealth, made in the present year, intitled, "An act for inquiring into the rateable property of this Commonwealth," without favour or prejudice.

So help you GOD.

Which oath, in such town, district and plantation where no Justice of the Peace dwells, shall be administered by the town, district and plantation Clerk, who is hereby impowered and directed to administer the same; and every Assessor who shall have been chosen by any town, district and plantation, in the year one thousand seven hundred and eighty four, and accepted such office, and who shall refuse to take, such oath, shall forfeit and pay the sum of twenty pounds; and every person not necessarily out of the State, viz. on and from the first day of *September* next, to the first day of *October* next (in which) cases they shall be doomed by the Assessors as hereafter expressed) who shall refuse or neglect to give such Assessor or Assessors, in writing and on oath, if required (which the Assessors are respectively impowered to administer) a true account of his rateable estate agreeable to the true intent of this act, shall be deemed by the Assessors according to their best skill and judgment, and shall for each offence forfeit and pay the sum of twenty pounds; which oath shall be in the form following, viz.

You C. D. do swear, that the account now exhibited by you, is to be best of your knowledge and judgment, a full account of your rateables, agreeable to the list now exhibited to you. So help you GOD.

Be it further enacted, That the Assessors of each town, district and plantation in this State, for the year one thousand seven hundred and eighty four, shall, by the aforesaid first day of November next, transmit to the Secretary's office, an authentic copy of the valuation, and state bill by which the taxes in their particular towns, districts and plantations were made, for the year one thousand seven hundred and eighty three; and each Assessor who shall neglect his duty thereon, shall forfeit and pay the sum of twenty pounds.

And be it further enacted, That all fines and forfeitures arising by this act, may be recovered by action of debt, in any Court proper to try the same, one moiety thereof to him or them who shall sue for the same, and the other moiety thereof to the use of the Commonwealth.

And be it further enacted, That every person in each town within this State, shall give in to the Assessors, a list of such rateable estate, agreeable to this act, such person is possessed of, on the first day of *September*, one thousand seven hundred and eighty-four.

Be it also enacted, That all those persons who process themselves be Quakers, shall, instead of taking either of the oaths in form aforesaid, it required, be permitted to make his or her solemn affirmation or declaration, under the pains and penalties of perjury. And every Assessor shall be allowed out of the treasury of his respective town, the sum of four shillings, for every day he shall be necessarily employed in doing the duty enjoined by this act.

In the *House of Representatives*, *July 1*, 1784.

This bill having had three several readings, passed to be enacted.

SAMUEL A. OTIS, Speaker

In SENATE, *July 8*, 1784.

This bill having had two several readings, passed to be enacted.

SAMUEL ADAMS, President.

Approved.

John Hancock.

True copy. Attest.

JOHN AVERY, jun. Secretary.

Selectmen of the Town of Bellingham

42/19